

Circular

Circular No: 12

20 January 2022

Subject: It is becoming obligatory to submit CPA special consumption tax certification reports electronically.

Circular No. 2 published by the Turkish Revenue Administration on its official website (gib.gov.tr) and special consumption tax certification reports are also included in the scope of reports that must be sent electronically.

Accordingly, all Special Consumption Tax Certification Reports to be given by certified public accountants; as of January 24, 2022, should be sent voluntarily over the internet tax office system, **and as of April 4, 2022, such reports must be sent electronically only through the internet tax office system.**

Our explanations provided above include general information on the issue. No responsibility can be claimed against EY and Kuzey YMM ve Bağımsız Denetim A.Ş. due to the implications arising from the context of this document or emerging with respect to its context.

Best Regards,

KUZEY YMM VE BAĞIMSIZ DENETİM A.Ş.